



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

The Collectors of Customs, Model Customs Collectorates (Apprised / PaCCS/Port Qasim / Preventive), Karachi / Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gwadar

DETERMINATION OF CUSTOMS VALUE OF DATES
UNDER SECTION 25-A OF CUSTOMS ACT, 1969

(VALUATION RULING NO.501 / 2012)

No. Misc/03/2011-I

Dated: 04th December, 2012

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the customs values of Dates are determined as follows:-

1. Description of the valuation issue - Since the earlier customs values of dates were determined more than one year ago through Valuation Ruling No.335, dated 09-06-2011 and Addendum dated 06-07-2011, a re-determination of customs values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the customs values of these goods.
2. Methodology adopted to determine customs values. Valuation methods given in Section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of Section 25-A (J) of the Act. Transactional value method provided in Section 25 (1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25 (2) was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case. These methods furnished unreliable values and were not found applicable. Since the manufacturers' costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in Section 25(8) could not be applied for valuation of the aforesaid goods. Deductive Value Method was, therefore, the methodology adopted to determine customs values for Dates in this case.
3. Evidence used to determine customs values. Meetings were held with the stakeholders. Evidence furnished by the application of deductive value method and market survey for the prices of Dates was used to determine the following customs values of Dates.
4. Customs values for Fresh Dates - The Dates of different brands and hereinafter specified shall be assessed to duty / taxes at the customs values given in the table below :-

(Dates : Different Brands)

S.No.	Brands of Dates	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values
(1)	(2)	(3)	(4)	(5)	(6)
		0804.1010	0804.1010.1000		
1	Zahidi	0804.1010	0804.1010.1100	Iran Iraq	US\$ 0.18/Kg US\$ 0.17/Kg

2.	Muzafat	0804.1010	0804.1010.1200	Iran	US\$ 0.28/Kg
3.	Other Brands	0804.1010	0804.1010.1900	Iran / Iraq	US\$ 0.30/Kg
4.	All Brands	0804.1010	0804.1010.2900	U.A.E.	US\$ 1.58/Kg
5.	Ajwa & Amber	0804.1010	0804.1010.1300	Saudi Arabia	US\$ 5.40/Kg
6.	Other Brands	0804.1010	0804.1010.	Saudi Arabia	US\$ 0.30/Kg

5. Validity of this Valuation Ruling. The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of Section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the Ruling. In cases where declared values are more than the customs values determined in the Ruling, if the differential between airfreight and seafreight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officer shall apply such higher values in terms of Section 25(I) of the Customs Act, 1969.
6. Remedies against this Valuation Ruling. The Customs Act, 1969, provides efficacious alternative remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs' Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellate Tribunal under section 194-A (1) (e) of the Customs Act, 1969.

(Dr.Zulfiqar Ahmed Malik)

Director

Copy for information to:

- (1) S.A TO Chairman, F.B.R, Islamabad.
- (2) Member (Customs), F.B.R, Islamabad.
- (3) Chief Collector of Customs (South), Custom House, Karachi.
- (4) Chief Collector of Customs (North), Custom House, Islamabad.
- (5) Director General, Intelligence and Investigation, Islamabad.
- (6) Director General, Post Clearance Audit, Islamabad.
- (7) Director General Internal Audit (Customs), Islamabad.
- (8) Director General, Customs Valuation, Custom House, Karachi.
- (9) Directors, Intelligence & Investigation-FBR, Karachi / Lahore / Islamabad.
- (10) Project Director, WebOG, 11th Floor, Custom House, Karachi.
- (11) The Deputy Director (HQ), Directorate General of Customs' Valuation, Karachi for uploading in One Customs & Weboc database on the date of issue of this ruling.
- (12) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- (13) Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
- (14) Customs Revenue Audit, 8th Floor, Custom House, Karachi.
- (15) Karachi Customs Agents Group, Bohri Road, Karachi.
- (16) Guard File.